CMPMO No. 220 of 2007.

01.11.2007 Present: Mr. S.D. Sharma, Advocate, for the petitioner.

Mr. P.M. Negi, Deputy Advocate General, for the respondents.

The petition must fail on two counts; firstly because the petitioner being the registered owner of the vehicle cannot escape his liability to pay the tax. It is not open to him to urge that because someone else had purchased the vehicle under an agreement the liability to pay tax would pass on to the said purchaser.

Secondly, the petitioner's contention that the vehicle has been lying in a state of disuse because of the expiry of the route permit and therefore the petitioner is not liable to pay tax during the period of disuse is not acceptable in view of Section 14 of HP Motor Vehicles Taxation Act, 1972 which clearly lays down a specific procedure for claiming exemption from payment of tax. This procedure includes the filing of an application in the form of giving previous intimation and the deposit of the registration certificate as well as route permit of the vehicle concerned. Admittedly, the petitioner did not follow this requirement of law.

The petition is dismissed in limine.

CMP No. 817 of 2007.

In view of the dismissal of the main petition, this application shall also stand dismissed.

November 1, 2007. **(V.K. Gupta), C.J.**

(rc)